

EXHIBIT 23

TAX IN CRISIS

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MONEY

Former tax director in the firing line: Approved monthly accounts while the money flowed out of the treasury

More than 70 times, the former deputy director of Tax had difficulty remembering in the Tax Commission.



René Frahm Jørgensen was deputy director of Tax, while billions were paid out to foreign moneylenders. Today he was questioned in court in Frederiksberg. (Photo: Mads Claus Rasmussen © Scanpix)

[g\) READ UP](#)[D DICTIONARY](#)[A TEXT](#)

OF
Mathias Sommer
Jakob Ussing

- I do not remember.

Over 70 times, René Frahm Jørgensen had a hard time recalling his time as deputy director in Tax , when he was questioned today for five hours by the Commission of Inquiry on Tax , which is in the process of going in depth with the largest fraud number in Danish history, the dividend tax case.

Here, an office worker in Tax department in Høje Taastrup from 2012 to 2015 at least 12.7 billion kroner to foreign money men in repayment of dividend tax, which they had never paid.

René Frahm Jørgensen took over the position as Deputy Director of the Tax and Payments section in 2013 and continued until the autumn of 2015, when he was repatriated from Honey , a few months after the huge scam was discovered.

Cut downs

Just like the other tax employees who have so far heated the front seat Commission in the Court in Frederiksberg, René Frahm Jørgensen defended himself by referring to the massive savings in Honey .

This made it difficult to complete the task as Deputy Director of Payment and Accounting, who had the small dividend department in Høje Taastrup under him, he explained:

- When I started, we were around 340 people. When I leave Tax in September 2015, we were 250 by comparison.

- It's always easy to be smart at the back. We got some systems that were supposed to make things easier. But on the contrary, it turned out that there were so many diseases in the systems, which meant that for a period we had temps on an hourly basis to do manual work. It was a hard diet, said René Frahm Jørgensen.

COMMISSION OF INQUIRY INTO TAX

Undersøgelseskommissionen blev nedsat i sommeren 2017.

Who is responsible?

As part of today's interrogation, one could easily get the impression that there was not much control over the processes in Payment and Accounting in the years under René Frahm Jørgensen.

Among other things, René Frahm Jørgensen could not explain who was actually responsible for the refund of dividend tax being correct - that is, who was responsible for the office employee Sven Nielsen <https://www.dr.dk/nyheder/penge/sigtet-skattededarbejder-sad-mutters-alene-med-milliardudbetalinger> approving the many reimbursement forms that flowed into the department while the money was pouring in. out - without adequate control.

As a critical audit report in 2013 required action with both better control and division of responsibilities, it was never properly followed up. action plan that was laid down - neither by René Frahm Jørgensen nor other bosses who were in charge.

When asked if he was in charge of that process, the answer was:

- I do not remember.

Tasks are not solved

Jens Lund Mosbek, who has been appointed interrogator by the commission , presented during the interrogation several examples of emails from René Frahm Jørgensen's employees, which indicated that there were problems with living up to the tasks in his department:

- There are many tasks that are not solved today, an office manager wrote in June 2013 to René Frahm Jørgensen, among others.

And in another email from function manager Dorthe Pannerup Madsen, who has also been summoned to testify before the commission of inquiry, it read:

- I am also obliged to ensure safe operation!
- We were in an everyday life where at that time we had to make a tough prioritization of resources. I had a clear expectation that what we did was legal, said René Frahm Jørgensen from the witness stand in courtroom 3 in Frederiksberg.

Approved monthly accounts

Every month, René Frahm Jørgensen had to approve and submit accounts to, among others, the Ministry of Taxation's department and Rigsrevisionen .

At the same time exploded Tax payments of refund of dividend tax.

From 2013 to 2014, the refund of dividend tax increased from DKK 2.7 billion to DKK 6.1 billion. And in the monthly review of the accounts, it appeared, among other things, that Tax in periods of 2014 refunded as much dividend tax as the Treasury as a whole received in dividend tax.

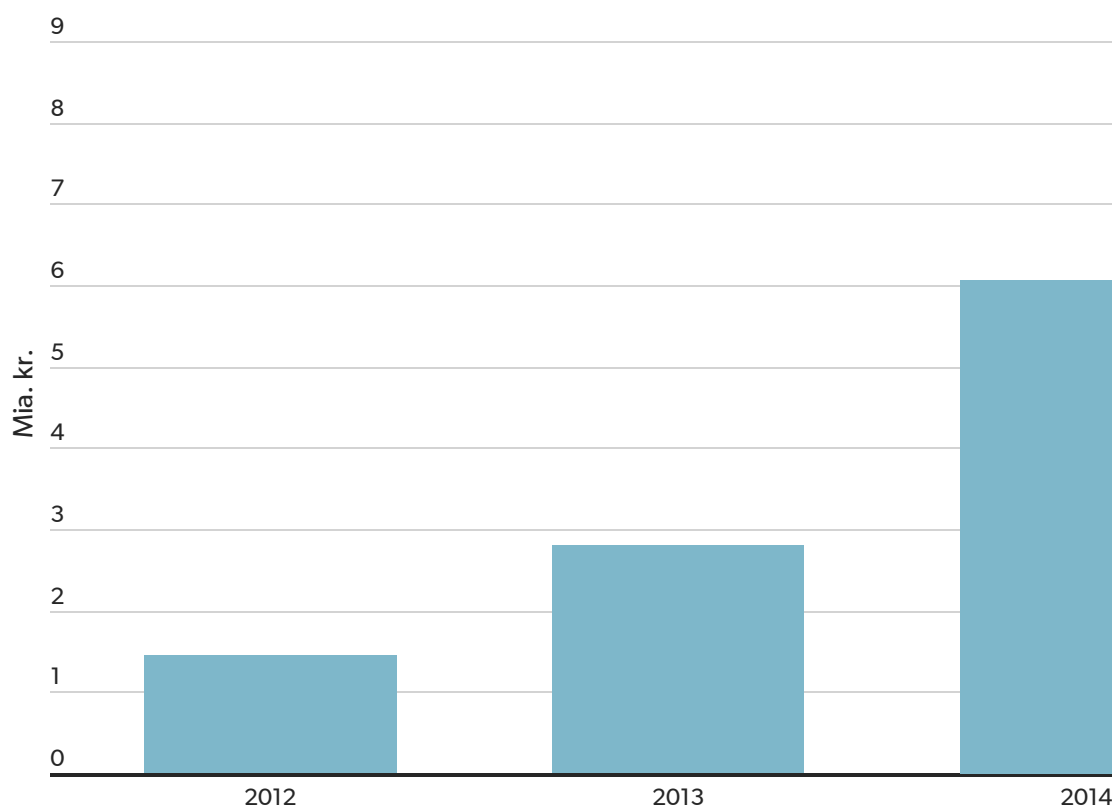
However, the rapid development in dividend tax refunds and the many problems with control did not make René Frahm Jørgensen raise a flag in front of his leaders.

Instead, the accounts were closed each month with:

The size between revenue and expenses are found reasonable.

Skats udbetalinger til refusion af udbytte

Næsten 100 procent om året. Så meget steg udbetalinger til refusion af udbytteskat



*Dækker over udbetalinger frem til den 1. august 2015.

Kilde: Advokatundersøgelse om udbytteskattesagen, Bech Bruun.

At some point in 2014, however, he asked for an explanation for the sharp increases in the dividend tax refund. Here he was told that American pension funds had gone on acquisitions in Danish shares.

- Thanks for that, think it's fine if we get that information. It provides a good explanation, he replied to his chief of staff before the passage on U.S. pension funds was added to the monthly accounts.

But the acquisitions were to such an extent that the American pension funds then owned more than half of Novo Nordisk and AP Møller - Maersk - if one were to believe the thousands of false reimbursement forms, which Tax received.

To this, Jens Lund Mosbek asks:

Did you consider asking more about it?

- No, said René Frahm Jørgensen and emphasized that neither he nor others suspected fraud before it was discovered in the summer of 2015.

Did not ask for documentation

Finally, the chairman of the Commission of Inquiry, District Court Judge Michael Ellehauge, took over with a comment that it did not seem that René Frahm Jørgensen remembered so much.

Michael Ellehauge then asked if René Frahm Jørgensen ever asked to see documentation of the payments of dividend tax when the accounts were approved.

- No, was the answer from René Frahm Jørgensen, who said that he spent between one and two hours in total on the monthly accounts, which covered much other than dividend tax.

Ellehauge wanted to know why the deputy director did not spend more time on the accounts.

- I was careful, but there were many areas in Payment and Accounting that required my attention, René Frahm Jørgensen explained.

Was busy with Efi

That René Frahm Jørgensen had such a relatively poor memory of the dividend tax area was mainly due to the fact that there were other, very urgent cases that piled up while he was deputy director.

He explained this when it was Frahm Jørgensen's assistant, lawyer Mads Krarup's turn, to ask questions:

How much did dividend tax fill in your work?

- I was Deputy Director of Payment & Accounting. There were also problems with the Tax Account where interest accruals were to be made handled manually: And with Efi (dysfunctional IT system, ed.) and digital engine registration (DMR), where there could sometimes be 50,000 reminders in one week.

So spending a lot of resources on dividend tax was not possible?

- It was not a reality for me, said René Frahm Jørgensen.

Seven new boards

- On 1 July 2018, the old Skat was split into seven new agencies, which will handle Skat's previous tasks.
- The agencies have their own management and director, who is given responsibility for the area in the tax administration that the agency in question administers.
- Five of the agencies focus on each of their core tasks on the revenue side of the public sector:
 - The National Debt Management Agency - Recovery of debt to the public sector.
 - The Danish Valuation Agency - Public assessment of properties and land.

- The Danish Tax Agency - Settlement and control of taxes and duties on personal, business and corporate areas.
- The Danish Customs - Settlement and control in the customs area.
- The Danish Motor Agency - Registration, tax calculation and control of motor vehicles in Denmark.
- The last two agencies must handle a number of cross-cutting tasks in the tax administration.
- First, a number of tasks such as HR, accounting and procurement are combined in a new agency.
- Secondly, the operation and maintenance of IT as well as the processing of data are gathered in one agency, which is also tasked with developing and simplifying selected parts of the tax administration.
- The Administration and Service Agency - Carrying out common functions such as HR, buildings, purchasing, invoice handling and bookkeeping.
- The Danish Agency for Development and Simplification - Operation, maintenance and development of IT systems, processing of data and targeted development and simplification projects across the tax administration.
- The boards have branches in 26 of the country's cities.
- Source: The report: From One to seven boards, Ministry of Taxation.



MONEY | MAY 15 AT 06:54 | CASPER SCHRØDER

CROWNS & CORONA: Imagine a deep hole. This is what corona has done to the Danish economy.



MONEY | MAY 14 AT 20:45

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MONEY | MAY 14 AT 16:00

Itineraries? See where closed and open right now

ANDRE LÆSER

MUSIK | 14. MAJ KL. 20:30

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FILM OG SERIER | I GÅR KL. 10:51

Von Triers kultserie 'Riget' vender tilbage: Nu løftes sløret for stjernespækket rolleliste



INDLAND | I GÅR KL. 10:55

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POLITIK | I GÅR KL. 14:31

9 tiltag skal forebygge seksuelle overgreb mod børn: 'Loven har ikke fulgt med tiden'



SUPERLIGA | I GÅR KL. 20:55

Sønderjyske spiller sig til tops i nedrykningsspillet



IRLAND | 15. MAJ KL. 11:00

Opgav familiens baronessehus af frygt for bro til nabo: 'Helt tosset at man nu snakker om en tunnel'

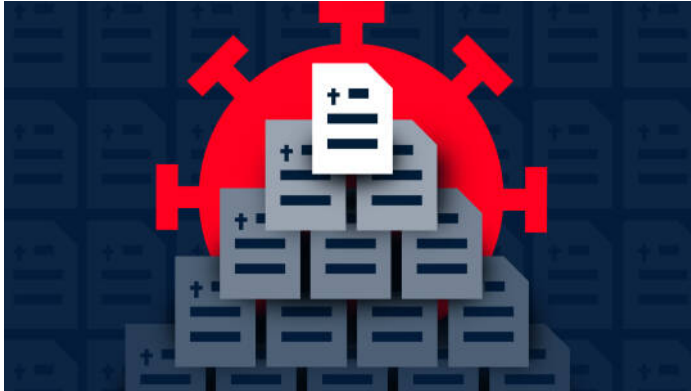


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